

MACCO & STERN, LLP

Attorneys At Law

135 Pinelawn Road

Suite 120 South

Melville, New York 11747

[www.maccosternlaw.com](http://www.maccosternlaw.com)

Michael J. Macco

Richard L. Stern

Peter Corey

Cooper J Macco

Telephone (631) 549-7900

Facsimile (631) 549-7845

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United States Bankruptcy Court  
Eastern District of New York  
290 Federal Plaza  
Central Islip, NY 11722

To the Clerk of the Court:

I am in receipt of a notice of deficient filing in the Chapter 11 case, Islandia Development Corp. (Case Number 8-14-75677-ast), sent from your office. I believe you are mistaken the following documents have already been filed with the court prior to the issuance of the notice.

- Corporate Disclosure Statement Pursuant to Federal Bankruptcy Rule 1073-3

The following has been filed since the deficiency notice has been sent:

- Corporate Resolution Pursuant to Local Bankruptcy Rule 1074-1(a)

The aforementioned documents should be removed and an updated notice filed. If you have any questions or concerns, please don't hesitate to contact me at 631-549-7900 (ext. 302). I greatly appreciate your time and assistance with this matter. Thank you.

Very truly yours,

Michael J. Macco, Esq.

MJM/pb